

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]

SENATE BILL NO. 431

93RD GENERAL ASSEMBLY

2005

0941S.01T

AN ACT

To repeal section 144.518, RSMo, and to enact in lieu thereof two new sections relating to local sales taxes for museum and tourism-related activities, with an emergency clause.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 144.518, RSMo, is repealed and two new sections enacted in lieu thereof, to be known as sections 82.850 and 144.518, to read as follows:

82.850. 1. As used in this section, the following terms shall mean:

(1) "Food", all articles commonly used for food or drink, including alcoholic beverages, the provisions of Chapter 311, RSMo, notwithstanding;

(2) "Food establishment", any cafe, cafeteria, lunchroom, or restaurant which sells food at retail;

(3) "Gross receipts", the gross receipts from retail sales of food prepared on the premises and delivered to the purchaser, excluding sales tax;

(4) "Museum", any museum dedicated to the preservation of the history of the westward expansion movement of the United States by covered wagon, train, water, or similar means of transportation, which is or was owned by the state of Missouri on the effective date of the tax and operated by a city or other person;

(5) "Person", any individual, corporation, partnership, or other entity;

(6) "Tourism-related activities", those activities commonly associated with the development, promotion, and operation of tourism and related facilities for the city, including historic preservation.

2. The city council of any home rule city with more than one hundred thirteen thousand two hundred but less than one hundred thirteen thousand three hundred inhabitants may impose a tax on the gross receipts derived from all retail sales of food by every person operating a food establishment situated in the city

or a portion thereof. The tax authorized in this section may be imposed in increments of one-eighth of one percent, up to a maximum of two percent of such gross receipts. One-half of any such tax imposed by a city pursuant to this section shall be used solely for the development, promotion and operation of a museum. Such tax shall be in addition to all other sales taxes imposed on such food establishments, and shall be stated separately from all other charges and taxes. Such tax shall not become effective unless the city council, by order or ordinance, submits to the voters of the city a proposal to authorize the city council to impose a tax under this section on any day available for such city to hold municipal elections or at a special election called for the purpose.

3. The ballot of submission for the tax authorized in this section shall be in substantially the following form:

Shall (insert the name of the city) impose a tax on the gross receipts derived from the retail sales of food at any food establishment situated in (name of city) at a rate of (insert rate of percent) percent for the sole purpose of providing funds for the development, promotion, and operation of museum and tourism-related activities and facilities?

YES

NO

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter following the calendar quarter in which the election was held. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax authorized by this section shall not become effective unless and until the question is resubmitted pursuant to this section to the qualified voters of the city and such question is approved by a majority of the qualified voters of the city voting on the question.

4. The tax imposed under this section shall be known as the "Museum and Tourism-Related Activities Tax". Each city imposing a tax under this section shall establish separate trust funds to be known as the "Museum Trust Fund" and the "Tourism-Related Trust Fund". The city treasurer shall deposit the revenue derived from the tax imposed under this section for museum purposes in the museum trust fund, and shall deposit the revenue derived for tourism-related purposes in the tourism-related trust fund. The proceeds of such tax shall be appropriated by the city council exclusively for the development, promotion, and operation of museum and tourism-related activities and facilities in the city.

5. All applicable provisions in chapter 144, RSMo, relating to state sales tax, and in section 32.057, RSMo, relating to confidentiality, shall apply to the collection of any tax imposed under this section.

6. All exemptions for government agencies, organizations, individuals, and on the sale of certain tangible personal property and taxable services granted under sections 144.010 to 144.525, RSMo, shall be applicable to the imposition and collection of any tax imposed under this section.

7. The same sales tax permits, exemption certificates, and retail certificates required for the administration and collection of state sales tax in chapter 144, RSMo, shall be deemed adequate for the administration and collection of any tax imposed under this section, and no additional permit, exemption certificate, or retail certificate shall be required, provided that the director of the department of revenue may prescribe a form of exemption certificate for an exemption from any tax imposed under this section.

8. Any individual, firm, or corporation subject to any tax imposed under this section shall collect the tax from the patrons of the food establishment, and each such patron of the food establishment shall pay the amount of the tax due to the individual, firm, or corporation required to collect the tax. The city shall permit the individual required to remit the tax to deduct and retain an amount equal to two percent of the taxes collected. The city council may either require the license collector of the city to collect the tax, or may enter into an agreement with the director of the department of revenue to have the director collect the tax on behalf of the city. In the event such an agreement is entered into, the director shall perform all functions incident to the collection, enforcement, and operation of such tax, and shall collect the tax on behalf of the city and shall transfer the funds collected to the city license collector, except for an amount not less than one percent nor more than three percent, which shall be retained by the director for the costs of collecting the tax. If the director is to collect such tax, the tax shall be collected and reported upon such forms and under such administrative rules and regulations as the director may prescribe. All refunds and penalties as provided in sections 144.010 to 144.525, RSMo, are hereby made applicable to violations of this section.

9. It is unlawful for any person to advertise or hold out or state to the public or to any food establishment patron, directly or indirectly, that the tax or any part thereof imposed by this section, and required to be collected by that person, will be absorbed by that person, or anyone on behalf of that person, or that it will not be separately stated and added to the price of the food establishment bill, or if added, that it or any part thereof will be refunded.

144.518. In addition to the exemptions granted pursuant to section 144.030, there is hereby specifically exempted from the provisions of sections 66.600 to 66.635, RSMo, sections 67.391 to 67.395, RSMo, sections 67.500 to 67.545, RSMo, section 67.547, RSMo, sections

67.550 to 67.594, RSMo, sections 67.665 to 67.667, RSMo, sections 67.671 to 67.685, RSMo, sections 67.700 to 67.727, RSMo, section 67.729, RSMo, sections 67.730 to 67.739, RSMo, sections 67.1000 to 67.1012, RSMo, **section 82.850, RSMo**, sections 92.325 to 92.340, RSMo, sections 92.400 to 92.421, RSMo, sections 94.500 to 94.570, RSMo, section 94.577, RSMo, sections 94.600 to 94.655, RSMo, section 94.660, RSMo, sections 94.700 to 94.755, RSMo, sections 94.800 to 94.825, RSMo, section 94.830, RSMo, sections 94.850 to 94.857, RSMo, sections 94.870 to 94.881, RSMo, section 94.890, RSMo, sections 144.010 to 144.525, and sections 144.600 to 144.761, sections 190.335 to 190.337, RSMo, sections 238.235 and 238.410, RSMo, section 321.242, RSMo, section 573.505, RSMo, and section 644.032, RSMo, and from the computation of the tax levied, assessed or payable pursuant to sections 66.600 to 66.635, RSMo, sections 67.391 to 67.395, RSMo, sections 67.500 to 67.545, RSMo, section 67.547, RSMo, sections 67.550 to 67.594, RSMo, sections 67.665 to 67.667, RSMo, sections 67.671 to 67.685, RSMo, sections 67.700 to 67.727, RSMo, section 67.729, RSMo, sections 67.730 to 67.739, RSMo, sections 67.1000 to 67.1012, RSMo, **section 82.850, RSMo**, sections 92.325 to 92.340, RSMo, sections 92.400 to 92.421, RSMo, sections 94.500 to 94.570, RSMo, section 94.577, RSMo, sections 94.600 to 94.655, RSMo, section 94.660, RSMo, sections 94.700 to 94.755, RSMo, sections 94.800 to 94.825, RSMo, section 94.830, RSMo, sections 94.850 to 94.857, RSMo, sections 94.870 to 94.881, RSMo, section 94.890, RSMo, sections 144.010 to 144.525, sections 144.600 to 144.761, sections 190.335 to 190.337, RSMo, sections 238.235 and 238.410, RSMo, section 321.242, RSMo, section 573.505, RSMo, and section 644.032, RSMo, machines or parts for machines used in a commercial, coin-operated amusement and vending business where sales tax is paid on the gross receipts derived from the use of commercial, coin-operated amusement and vending machines.

Section B. Because immediate action is necessary to meet an electoral deadline, section A of this act is deemed necessary for the immediate preservation of the public health, welfare, peace and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and section A of this act shall be in full force and effect upon its passage and approval.

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